

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 4, 2008

John H. Short  
President and Chief Executive Officer  
RehabCare Group, Inc.  
7733 Forsyth Boulevard, 23<sup>rd</sup> Floor  
St. Louis, Missouri 63105

**Re: RehabCare Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 14, 2007**  
**File No. 001-14655**

Dear Mr. Short:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief